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Albert Togut (AT-9759)

Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X	:	

**SUPPLEMENTAL AFFIDAVIT OF ALBERT TOGUT
IN SUPPORT OF APPLICATION FOR ORDER UNDER
11 U.S.C. §327(a) AND FED R. BANKR. P 2014(a) (I) AUTHORIZING
RETENTION OF TOGUT, SEGAL & SEGAL LLP AS CONFLICTS COUNSEL
FOR DEBTORS AND (II) SCHEDULING FINAL HEARING THEREON**

STATE OF NEW YORK)
):
COUNTY OF NEW YORK)

Albert Togut, being duly sworn, states the following under penalty of
perjury:

1. I am the senior member of Togut, Segal & Segal LLP ("TS&S"),
located at One Penn Plaza, New York, New York 10119. I am a member in good

standing of the Bar of the State of New York and am admitted to practice in the Federal Courts for the Southern District of New York, Eastern District of New York, Court of Appeals for the Second Circuit, and Supreme Court of the United States.

2. This Affidavit supplements my prior declaration ("Declaration") filed in support of the application of the above-captioned debtors (collectively, "Delphi") to retain my firm as conflicts counsel.

3. As more particularly described in the Declaration, by Order dated February 28, 2005, TS&S was retained as conflicts counsel by Tower Automotive Inc. and its affiliated debtors ("Tower") in Chapter 11 cases pending before Bankruptcy Judge Gropper. Kirkland & Ellis ("K&E") is primary bankruptcy counsel for Tower. Varum, Riddering, Schmidt & Howlett LLP ("Varum") is also counsel to Tower. Orders authorizing the retention of K&E and Varum have been entered by Judge Gropper.

4. Varum has been corporate counsel to Tower since its formation in 1994 and before that, Varum was counsel to Tower's predecessor: R.J. Tower Corporation. Varum continues to be Tower's counsel for corporate and other matters.

5. K&E was retained to serve as bankruptcy counsel in the Tower Chapter 11 cases. As noted in my original Declaration, none of the affidavits filed by K&E in the Tower cases mention Delphi as a K&E client.

6. After the Delphi Chapter 11 petitions were filed, I spoke with Anup Sathy, Esq., the K&E partner primarily responsible for the daily conduct of the Tower cases, who confirmed that Delphi is not a K&E client. Moreover, Mr. Sathy stated that if Tower needs to file any action or motion in which Delphi is an adverse party, then either K&E or Varum, but not TS&S, will handle such matter. Jeffrey Kersten, Tower's Vice President responsible for coordinating various counsels' activities, confirmed what

Mr. Sathy told me.

7. My firm, therefore, will not represent Tower in an action against Delphi. Moreover, my firm will not represent Delphi in an action against Tower.

8. Delphi and Tower sell products to one another. Delphi sells products to Tower for use in Tower's assemblies made at its Lansing, Michigan plant which Tower then sells to the OEM. Separately, Tower sells stampings to Delphi which Delphi includes in its assemblies sold to the OEM.

9. Delphi's claim in the Tower case represents approximately one-half of one percent of Tower's total indebtedness.

/s/ Albert Togut
Albert Togut (AT-9759)

Subscribed and sworn to before me
on this 11th day of October, 2005 in
New York, New York.

/s/ Elizabeth Wayne
Notary Public
My Commission Expires: